

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input checked="" type="checkbox"/> Twp <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Unit Name MAPLE GROVE TOWNSHIP	County BARRY
Fiscal Year End 3-31-2006	Opinion Date 6-22-2007	Date Audit Report Submitted to State 6-27-2007	

We affirm that:

We are certified public accountants licensed to practice in Michigan.

We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

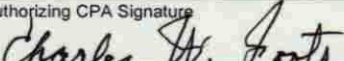
YES ☒ NO ☐

Check each applicable box below. (See instructions for further detail.)

1. ☒ ☐ All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. ☒ ☐ There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. ☒ ☐ The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. ☒ ☐ The local unit has adopted a budget for all required funds.
5. ☒ ☐ A public hearing on the budget was held in accordance with State statute.
6. ☒ ☐ The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. ☒ ☐ The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. ☒ ☐ The local unit only holds deposits/investments that comply with statutory requirements.
9. ☒ ☐ The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. ☒ ☐ There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. ☒ ☐ The local unit is free of repeated comments from previous years.
12. ☒ ☐ The audit opinion is UNQUALIFIED.
13. ☒ ☐ The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. ☒ ☐ The board or council approves all invoices prior to payment as required by charter or statute.
15. ☒ ☐ To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)		
Financial Statements	<input checked="" type="checkbox"/>			
The letter of Comments and Recommendations	<input checked="" type="checkbox"/>			
Other (Describe)	<input type="checkbox"/>			
Certified Public Accountant (Firm Name) FOOTE AND LLOYD, C.P.A.s		Telephone Number (269) 962-7518		
Street Address TWO WEST MICHIGAN, SUITE 210		City BATTLE CREEK	State MI	Zip 49017
Authorizing CPA Signature 		Printed Name CHARLES W. FOOTE		License Number 1101007397

**MAPLE GROVE TOWNSHIP
BARRY COUNTY, MICHIGAN**

**REPORT OF AUDIT
AS OF
MARCH 31, 2006**

**FOOTE AND LLOYD
CERTIFIED PUBLIC ACCOUNTANTS
BATTLE CREEK, MICHIGAN**

**MAPLE GROVE TOWNSHIP
BARRY COUNTY, MICHIGAN**

OFFICIARY

Rodney Crothers	Supervisor
Ginger Cole	Treasurer
Susan Butler	Clerk
James Heyboer	Trustee
Dough Westendorp	Trustee

Population 1,376 (2000)

March 31, 2006

MAPLE GROVE TOWNSHIP

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Foote and Lloyd

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GLEN C. SAUER

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CERTIFIED PUBLIC ACCOUNTANTS

MICHIGAN ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS

*FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Maple Grove Township
Barry County, Michigan

We have audited the accompanying general-purpose financial statements of Maple Grove Township, Barry County, Michigan, as of and for the year ended March 31, 2006, as listed in the table of contents. These general-purpose financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and including those prescribed by the State Treasurer. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Maple Grove Township, Barry County, Michigan, as of March 31, 2006, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining, individual fund, and the individual account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of Maple Grove Township, Barry County, Michigan. Such information has been subjected to the auditing procedures applied in the examination of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Foote and Lloyd

CERTIFIED PUBLIC ACCOUNTANTS

Battle Creek, Michigan
June 22, 2007

MAPLE GROVE TOWNSHIP
Management's Discussion and Analysis

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide financial statements.

The Township as a Whole

In a condensed format, the table below shows net assets as of fiscal year-end:

	Governmental Activities 3-31-06	3-31-05 (Not Audited)
Current Assets	270,589	265,928
Noncurrent Assets	<u>18,756</u>	<u>20,101</u>
Total Assets	289,345	286,029
Other Liabilities	<u>-</u>	<u>250</u>
Total Liabilities	-	250
Net Assets		
Invested in Capital Assets - Net of Debt	18,756	20,101
Restricted for Perpetual Care	13,458	13,709
Unrestricted	<u>257,131</u>	<u>251,969</u>
Total Net Assets	<u><u>289,345</u></u>	<u><u>285,779</u></u>

The following table shows the changes of the net assets:

	Governmental Activities 3-31-06	3-31-05 (Not Audited)
Program Revenues		
Charges for Services	6,485	3,820
General Revenues		
Property Taxes	110,370	97,767
State-Shared Revenues	97,117	96,252
Unrestricted Investment Earnings	1,797	667
Miscellaneous	3,457	4,977
Transfers	<u>(4,000)</u>	<u>(4,000)</u>
Total Revenues	215,226	199,483

MAPLE GROVE TOWNSHIP
Management's Discussion and Analysis
Page 2

	Governmental Activities	
	3-31-06	3-31-05
		(Not audited)
Program Expenses		
General Government	84,037	121,894
Public Safety	22,330	20,000
Public Works	84,557	74,803
Health and Welfare	<u>20,736</u>	<u>14,948</u>
Total Expenses	<u>211,660</u>	<u>231,645</u>
Change in Net Assets	<u>3,566</u>	<u>(32,162)</u>

Our local unit's financial position has deteriorated slightly during the past year due to cuts in state revenue sharing funds.

There was a small increase in the tax base during the year. There was a tax abatement given to a new business which started.

Variances between the final budget and the actual results were due largely to reduction of state revenue sharing revenue.

At this time, we think that these factors should not impact future services.

The township has no long-term debts and is considering one capital expenditure of 1/3 of the cost of a new ambulance.

Based upon known facts, our unit will probably not have a significant change in its financial position.

We have no infrastructure.

Separately issued financial statements for the Transfer/Recycling Board are available for inspection at the Maple Grove Township office.

MAPLE GROVE TOWNSHIP
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
MARCH 31, 2006

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and Cash Equivalents	270,589	-	270,589	1,186
Receivables (Net)	-	-	-	-
Prepaid Expenses	-	-	-	-
Capital Assets-Net	<u>18,756</u>	<u>-</u>	<u>18,756</u>	<u>19,500</u>
Total Assets	289,345	-	289,345	20,686
Liabilities				
Accounts Payable	-	-	-	-
Due to Other Governmental Units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-	-
Net Assets				
Invested in Capital Assets				
Net of Related Debt	18,756	-	18,756	19,500
Restricted for				
Perpetual Care	13,458	-	13,458	-
Unrestricted	<u>257,131</u>	<u>-</u>	<u>257,131</u>	<u>1,186</u>
Total Net Assets	<u>289,345</u>	<u>-</u>	<u>289,345</u>	<u>20,686</u>

The Notes to Financial Statements are an integral part of this statement.

**MAPLE GROVE TOWNSHIP
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDED MARCH 31, 2006**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
		Charges for	Operating	Capital	Primary Government			Component
		Services	Grants and	Grants and	Governmental	Business-Type	Total	Units
			Contributions	Contributions	Activities	Activities		
Primary Government								
General Government	84,037	4,885	-	-	(79,152)	-	(79,152)	-
Public Safety	22,330	1,600	-	-	(20,730)	-	(20,730)	-
Public Works	84,557	-	-	-	(84,557)	-	(84,557)	-
Health and Welfare	<u>20,736</u>	-	-	-	<u>(20,736)</u>	-	<u>(20,736)</u>	-
Total Governmental Activities	211,660	6,485	-	-	(205,175)	-	(205,175)	-
Business Type-Activities								
None	-	-	-	-	-	-	-	-
Total Primary Government	<u>211,660</u>	<u>6,485</u>	-	-	(205,175)	-	(205,175)	-
Component Units								
Transfer/Recycling Board	<u>43,574</u>	<u>25,928</u>	<u>8,000</u>	-	-	-	-	(9,646)
Total Component Units	<u>43,574</u>	<u>25,928</u>	<u>8,000</u>	-	-	-	-	(9,646)
General Revenues								
Property Taxes					110,370	-	110,370	
State-Shared Revenues					97,117	-	97,117	
Unrestricted Investment Earnings					1,797	-	1,797	
Miscellaneous					3,457	-	3,457	
Transfers					<u>(4,000)</u>	-	<u>(4,000)</u>	4,000
Total General Revenues--Special Items and Transfers					<u>208,741</u>	-	<u>208,741</u>	4,000
Change in Net Assets					3,566	-	3,566	(5,646)
Net Assets - Beginning					<u>285,779</u>	-	<u>285,779</u>	26,332
Net Assets - Ending					<u>289,345</u>	-	<u>289,345</u>	<u>20,686</u>

The Notes to Financial Statements are an integral part of this statement.

**MAPLE GROVE TOWNSHIP
GOVERNMENTAL FUND BALANCE SHEET
MARCH 31, 2006**

	<u>General Fund</u>	<u>Fire & Ambulance Fund</u>	<u>Cemetery Fund</u>	<u>Road Voted Fund</u>	<u>Total Governmental Funds</u>
Assets					
Cash and Cash Equivalents	56,300	161,241	18,726	34,322	270,589
Receivables - Net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	56,300	161,241	18,726	34,322	270,589
Liabilities					
Due to Other Government Units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	-	-	-	-	-
Fund Balances					
Reserved for					
Perpetual Care	-	-	13,458	-	13,458
Unreserved	<u>56,300</u>	<u>161,241</u>	<u>5,268</u>	<u>34,322</u>	<u>257,131</u>
Total Fund Balances	<u>56,300</u>	<u>161,241</u>	<u>18,726</u>	<u>34,322</u>	<u>270,589</u>

Amounts reported for governmental activities in the statement of net assets are different because:

*Capital assets used in governmental activities are not financial resources and are not reported in the funds.	<u>18,756</u>
Net Assets of Governmental Activities	<u><u>289,345</u></u>

The Notes to Financial Statements are an integral part of this statement.

**MAPLE GROVE TOWNSHIP
GOVERNMENTAL FUND STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED MARCH 31, 2006**

	General Fund	Fire & Ambulance Voted Fund	Cemetery Fund	Roads Voted Fund	Total Governmental Funds
Revenues					
Taxes and Administration Fees	42,016	34,177	-	34,177	110,370
State-Shared Revenues	97,117	-	-	-	97,117
Charges for Services	-	-	3,065	-	3,065
Rentals	1,820	-	-	-	1,820
Interest	426	605	560	206	1,797
Other Revenue	<u>3,457</u>	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>5,057</u>
Total Revenues	144,836	36,382	3,625	34,383	219,226
Expenditures					
Current					
General Government	76,129	-	10,562	-	86,691
Public Safety	-	22,330	-	-	22,330
Public Works	-	-	-	84,557	84,557
Health and Welfare	<u>-</u>	<u>20,736</u>	<u>-</u>	<u>-</u>	<u>20,736</u>
Total Expenditures	76,129	43,066	10,562	84,557	214,314
Excess of Revenues Over (Under) Expenditures Other Financing Sources (Uses)	68,707	(6,684)	(6,937)	(50,174)	4,912
Transfers In	-	40,000	6,000	40,000	86,000
Transfers (Out)	<u>(86,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(86,000)</u>
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses*	(17,293)	33,316	(937)	(10,174)	4,912
Fund Balance - Beginning of Year	<u>73,593</u>	<u>127,925</u>	<u>19,663</u>	<u>44,496</u>	<u>265,677</u>
Fund Balance - End of Year	<u><u>56,300</u></u>	<u><u>161,241</u></u>	<u><u>18,726</u></u>	<u><u>34,322</u></u>	270,589

Amounts reported for governmental activities in the statement of activities are different because:

*Governmental funds report capital outlays as expenditures; in the statement of activities, these costs are allocated over their estimated useful lives as depreciation.

1,346

Change in Net Assets of Governmental Activities

3,566

The Notes to Financial Statements are an integral part of this statement.

**MAPLE GROVE TOWNSHIP
STATEMENT OF NET ASSETS - COMPONENT UNIT
MARCH 31, 2006**

	Transfer/ Recycling <u>Board</u>
Assets	
Cash and Cash Equivalents	1,186
Fixed Assets	<u>19,500</u>
Total Assets	20,686
Liabilities	
Accounts Payable	<u>-</u>
Total Liabilities	-
Net Assets	
Invested in Capital Assets (net of any related debt)	19,500
Unrestricted	<u>1,186</u>
Total Net Assets	<u>20,686</u>

The Notes to Financial Statements are an integral part of this statement.

**MAPLE GROVE TOWNSHIP
STATEMENT OF ACTIVITIES - COMPONENT UNIT
FISCAL YEAR ENDED MARCH 31, 2006**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>(Expense) Revenue and Changes in Net Assets</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>	<u>Transfer/ Recycling Board</u>
Transfer/Recycling Board						
Public Works	<u>43,574</u>	<u>25,928</u>	<u>8,000</u>	<u>-</u>	<u>(9,646)</u>	<u>(9,646)</u>
Total Transfer/Recycling Board	<u>43,574</u>	<u>25,928</u>	<u>8,000</u>	<u>-</u>	<u>(9,646)</u>	<u>(9,646)</u>
 Total Primary Government	<u><u>43,574</u></u>	<u><u>25,928</u></u>	<u><u>8,000</u></u>	<u><u>-</u></u>	<u><u>(9,646)</u></u>	<u><u>(9,646)</u></u>
	General Revenues and Transfers					
Transfers					<u>4,000</u>	<u>4,000</u>
 Total General Revenues and Transfers					<u>4,000</u>	<u>4,000</u>
 Change in Net Assets					<u>(5,646)</u>	<u>(5,646)</u>
 Net Assets - Beginning					<u>26,332</u>	<u>26,332</u>
 Net Assets - Ending					<u><u>20,686</u></u>	<u><u>20,686</u></u>

The Notes to Financial Statements are an integral part of this statement.

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the local Governmental Unit conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Local Governmental Unit:

A. Reporting Entity

Maple Grove Township was organized in 1845 and covers an area of 36 square miles. The Township is governed by an elected five-member board. The accompanying financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. Although blended component units are legal separate entities, in substance, they are part of the government's operations. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government (see discussion below for description).

Blended Component Units - There are no blended component units.

Discretely Presented Component Units - The following component unit is reported with the "component units" column in the combined financial statements. The discretely presented component unit is an entity that is legally separate from the Local Governmental Unit, but for which the unit is financially accountable, or its relationship with the unit is such that exclusion would cause the unit's financial statements to be misleading or incomplete.

The area-wide Transfer/Recycling Board is a joint venture supported by Castleton Township, Maple Grove Township and the Village of Nashville. The members of its board are appointed by the boards and council of the three local governments, and each of the three governments supplies the Board with appropriations for operations. The joint venture provides recycling and disposal services for the area governed by the three previously mentioned governments.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenue.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

The Township property tax is levied on each December 1st on the taxable valuation of property (as defined by State statutes) located in the Township as of the preceding December 31st.

Although the Township ad valorem tax is levied and collectible on December 1, it is the Township's policy to recognize revenue from the current tax levy in the subsequent year OR the current year when the proceeds of this levy are budgeted and made "available" for the financing of operations. "Available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days).

The 2005 taxable valuation of the Township totaled \$35,209,388, on which ad valorem taxes levied consisted of .91670 mills for the Township operating purposes, .97340 mills for fire and ambulance services, and .97340 for road maintenance. These amounts are recognized in the respective financial statements as taxes receivable-current or as tax revenue.

All other revenue items are considered to be available only when cash is received by the government.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

There are also three Special Revenue Funds named Fire and Ambulance Voted which primarily collects and distributes tax revenues for the fire and ambulance activities, Roads Voted which primarily collects and distributes tax revenues for road maintenance activities and Wilcox Cemetery Fund which primarily collects fees for services and distributes them to pay for those services.

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Assets or Equity

Bank Deposits and Investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “advances to/from other funds.” Any residual balances outstanding between the governmental activities and any business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. Properties are assessed as of December 31. Summer school taxes are levied July 1 and payable by September 15. All other property taxes are levied December 1 and payable by February 14. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed and they are added to the county tax rolls..

Inventories and Prepaid Items – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include property, plant, equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$1,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimates historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current year, no interest expense was capitalized as part of the cost of assets under construction.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives:

Buildings	20 to 40 years
Building Improvements	15 to 30 years
Office Furniture	5 to 15 years
Computer Equipment	3 to 7 years
Other Equipment	5 to 15 years

Fund Equity - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The differences between the government-wide and fund financial statements are reconciled as shown at the bottom of the fund financial statements.

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year end.

In the body of the financial statements, the Township's actual expenditures and budgeted expenditures for the budgetary funds have been shown on a line item basis. The approved budgets of the Township for these budgetary funds were adopted to the line item level.

During the year ended March 31, 2006, the Township incurred expenditures in no budgetary funds which were in excess of the amounts appropriated.

NOTE 4 - DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the local governmental unit to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other direct obligations of the United States or any agency or instrumentality of the United States; United States government or federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

The Local Governmental Unit Board has designated two banks for the deposit of Local Unit funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs, but not the remainder of State statutory authority as listed above.

The Local Governmental Unit's deposits and investment policy are in accordance with statutory authority.

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

At year-end, the Local Unit's deposits and investments were reported in the basic financial statements in the following categories:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Funds</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Cash and Cash					
Equivalents	257,131	-	-	257,131	1,186
Investments	11,726	-	-	11,726	-
Restricted Assets	<u>1,732</u>	<u>-</u>	<u>-</u>	<u>1,732</u>	<u>-</u>
Total	<u>270,589</u>	<u>-</u>	<u>-</u>	<u>270,589</u>	<u>1,186</u>

The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>	<u>Component Units</u>
Bank Deposits (checking and savings accounts, certificates of deposit)	258,863	1,186
Investments in Securities, Mutual Funds and Similar Vehicles	11,726	-
Petty Cash and Cash on Hand	<u>-</u>	<u>-</u>
Total	<u>270,589</u>	<u>1,186</u>

The bank balance of the primary government's deposits is \$261,522, of which \$107,031 is covered by federal depository insurance and \$0 is collateralized. The component unit's deposits had a bank balance of \$3,206 of which \$3,206 was covered by federal depository insurance and \$0 was collateralized.

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Local Government Unit or its agent in the government's name;
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name; and
3. Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Local Governmental Unit's name.

All investments are in category one.

NOTE 5 – RECEIVABLES

Receivables as of year-end for the government's individual major and nonmajor funds, and the internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 5 – RECEIVABLES (Continued)

	<u>General Fund</u>	<u>Fire & Ambulance Voted Fund</u>	<u>Roads Voted Fund</u>	<u>Non-Major and Other Funds</u>	<u>Total</u>
Taxes Receivable	-	-	-	-	-
Gross Receivables					
Less: Allowance for Uncollectibles	-	-	-	-	-
Net Receivables	-	-	-	-	-

Governmental funds report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. At the end of the current fiscal year, the various components of deferred revenue are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent Property Taxes	-	-
Total	-	-

NOTE 6 - CAPITAL ASSETS

Capital asset activity of the primary government for the current year was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	7,800	-	-	7,800
Construction in Progress	-	-	-	-
Subtotal	7,800	-	-	7,800
Capital Assets Being Depreciated				
Buildings	27,500	-	-	27,500
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	9,180	-	-	9,180
Infrastructure	-	-	-	-
Subtotal	36,680	-	-	36,680

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 6 - CAPITAL ASSETS (Continued)

Less: Accumulated Depreciation for				
Buildings	16,844	687	-	17,531
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	7,535	658	-	8,193
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>24,379</u>	<u>1,345</u>	<u>-</u>	<u>25,724</u>
Net Capital Assets Being Depreciated	<u>12,301</u>	<u>1,345</u>	<u>-</u>	<u>10,956</u>
Governmental Activities Capital Total				
Capital Assets – Net of Depreciation	<u>20,101</u>	<u>1,345</u>	<u>-</u>	<u>18,756</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental Activities	
Unallocated	<u>1,345</u>
Total Governmental Activities	<u>1,345</u>
Discretely Presented Component Units	
Transfer/Recycling Board	<u>1,500</u>
Total Discretely Presented Component Units	<u>1,500</u>

NOTE 7 - RISK MANAGEMENT

The Township's insurance for Workers' Compensation, General Liability and Property Loss and Fleet insurance is carried by an insurance company. The Township is not self-insured other than for minimal deductibles. No known material claims are outstanding. Insurance coverage is substantially the same as in previous years.

NOTE 8 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS

The Township has a defined contribution pension plan for the elected officials. Contributions for the past three years are:

3-31-03	\$5,729
3-31-04	6,076
3-31-05	6,040

MAPLE GROVE TOWNSHIP
Notes to Financial Statements
March 31, 2006

NOTE 8 - EMPLOYEE RETIREMENT AND BENEFIT SYSTEMS (Continued)

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant and specifies how contributions to the individual's account are to be determined instead of specifying the amounts of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account and the returns earned on investments of those contributions.

The plan held no securities of the Township or other related parties during the year or as of the close of the fiscal year.

NOTE 9 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

Required Supplemental Information

**MAPLE GROVE TOWNSHIP
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (MAJOR SPECIAL REVENUE FUNDS)
FISCAL YEAR ENDED MARCH 31, 2006**

	Original Budget	Amended Budget	Actual	Variance with Amended Budget Favorable (Unfavorable)
Beginning of Year Fund Balance	265,677	265,677	265,677	-
Resources (Inflows)				
Property Taxes	105,000	105,000	110,370	5,370
State-Shared Revenues	83,800	83,800	97,117	13,317
Interest	1,100	1,100	1,797	697
Rentals	1,500	1,500	1,820	320
Charges for Services	2,700	2,700	3,065	365
Other	<u>4,300</u>	<u>4,300</u>	<u>6,640</u>	<u>2,340</u>
Amounts Available for Appropriation	464,077	464,077	486,486	22,409
Charges to Appropriations (Outflows)				
General Government				
Township Board	11,600	12,600	13,146	(546)
Board of Review	925	925	825	100
Supervisor	10,000	10,000	9,900	100
Treasurer	10,000	10,000	10,000	-
Assessing	6,400	6,400	6,130	270
Clerk	10,840	10,840	10,500	340
Elections	2,000	2,302	2,282	20
Cemetery	15,700	15,700	13,962	1,738
Buildings and Grounds	7,050	7,050	5,367	1,683
Other	26,550	25,165	14,579	10,586
Public Safety				-
Fire	36,000	36,000	22,330	13,670
Health and Welfare				-
Ambulance	29,000	29,000	20,736	8,264
Public Works				-
Street Maintenance	101,000	101,000	84,557	16,443
Recreation and Culture				-
Library	<u>1,500</u>	<u>1,583</u>	<u>1,583</u>	<u>-</u>
Total Charges to Appropriations	<u>268,565</u>	<u>268,565</u>	<u>215,897</u>	<u>52,668</u>
Budgetary Fund Balance - End of Year	<u>195,512</u>	<u>195,512</u>	<u>270,589</u>	<u>75,077</u>

The Notes to Financial Statements are an integral part of this statement.

Additional Information

**MAPLE GROVE TOWNSHIP
BALANCE SHEET
GENERAL FUND
MARCH 31, 2006**

ASSETS

Cash	56,300	
Delinquent Taxes Receivable	<u>-</u>	
TOTAL ASSETS		<u>56,300</u>

LIABILITIES AND FUND BALANCE

Liabilities	-	
Fund Balance - Undesignated	<u>56,300</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u>56,300</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
2005 Tax Roll	32,000	32,272	272
Administration Fee	9,000	9,744	744
State - Shared Revenue	83,800	97,117	13,317
Interest	210	426	216
Rent	1,500	1,820	320
Other	<u>4,300</u>	<u>5,040</u>	<u>740</u>
Total Revenues	130,810	146,419	15,609
EXPENDITURES			
General Government			
Township Board	12,600	13,146	(546)
Supervisor	10,000	9,900	100
Assessor	6,400	6,130	270
Elections	2,302	2,282	20
Clerk	10,840	10,500	340
Board of Review	925	825	100
Treasurer	10,000	10,000	-
Township Hall	7,050	5,367	1,683
Union Cemetery	4,000	3,400	600
Cultural			
Library Board	1,583	1,583	-
Other Activities	<u>25,165</u>	<u>14,579</u>	<u>10,586</u>
Total Expenditures	<u>90,865</u>	<u>77,712</u>	<u>13,153</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	39,945	68,707	28,762
OTHER FINANCING SOURCES (USES)			
Transfers to Other Funds			
Cemetery Fund	(6,000)	(6,000)	-
Fire & Ambulance Voted Fund	(40,000)	(40,000)	-
Roads Voted Fund	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	(86,000)	(86,000)	-

The Notes to Financial Statements are an integral part of these statements.

MAPLE GROVE TOWNSHIP
STATEMENT OF REVENUES,
EXPENDITURES & CHANGES IN
FUND BALANCE - BUDGET & ACTUAL
- GENERAL FUND
Page -2-

	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES AND OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES AND OTHER USES	(46,055)	(17,293)	28,762
FUND BALANCE - Beginning of Year	<u>73,593</u>	<u>73,593</u>	<u>-</u>
FUND BALANCE - End of Year	27,538	56,300	28,762

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
MARCH 31, 2006**

	Fire and Ambulance Voted Fund	Wilcox Cemetery Fund	Roads Voted Fund	Totals (Memo Only)
<u>ASSETS</u>				
Cash & Investments	161,241	18,726	34,322	214,289
Delinquent Taxes Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	161,241	18,726	34,322	214,289
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
None	-	-	-	-
Fund Balances				
Reserved for Perpetual Care	-	13,458	-	13,458
Undesignated	<u>161,241</u>	<u>5,268</u>	<u>34,322</u>	<u>200,831</u>
TOTAL LIABILITIES AND FUND BALANCES	161,241	18,726	34,322	214,289

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
COMBINING STATEMENT OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

	Fire and Ambulance Voted Fund	Wilcox Cemetery Fund	Roads Voted Fund	Totals (Memo Only)
REVENUES				
2005 Tax Roll	34,177	-	34,177	68,354
Interest	605	560	206	1,371
Charges for Services & Sales	<u>1,600</u>	<u>3,065</u>	<u>-</u>	<u>4,665</u>
Total Revenues	36,382	3,625	34,383	74,390
EXPENDITURES				
Purchased Services	40,000	10,562	84,557	135,119
Other	<u>3,066</u>	<u>-</u>	<u>-</u>	<u>3,066</u>
Total Expenditures	43,066	10,562	84,557	138,185
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,684)	(6,937)	(50,174)	(63,795)
OTHER FINANCING SOURCES				
Transfers From General Fund	<u>40,000</u>	<u>6,000</u>	<u>40,000</u>	<u>86,000</u>
EXCESS OF REVENUE & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	33,316	(937)	(10,174)	22,205
FUND BALANCE - Beginning of Year	<u>127,925</u>	<u>19,663</u>	<u>44,496</u>	<u>192,084</u>
FUND BALANCE - End of Year	<u>161,241</u>	<u>18,726</u>	<u>34,322</u>	<u>214,289</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
BALANCE SHEET
FIRE & AMBULANCE VOTED FUND
MARCH 31, 2006**

ASSETS

Cash	161,241	
Delinquent Taxes Receivable	<u>-</u>	
		<u>161,241</u>
 TOTAL ASSETS		

LIABILITIES AND FUND BALANCE

Liabilities		
None	-	
 Fund Balance - Undesignated	 <u>161,241</u>	
 TOTAL LIABILITIES AND FUND BALANCE		 <u>161,241</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
FIRE & AMBULANCE VOTED FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

	Budget	Actual	Variance Favorable Unfavorable
REVENUES			
2005 Tax Roll	32,000	34,177	2,177
Interest	130	605	475
Sale of Equipment	-	1,600	1,600
Total Revenues	32,130	36,382	4,252
EXPENDITURES			
Supplies & Equipment	25,000	3,066	21,934
Fire Board	21,000	21,000	-
Ambulance Board	19,000	19,000	-
Total Expenditures	65,000	43,066	21,934
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(32,870)	(6,684)	26,186
OTHER FINANCING SOURCES (USES)			
Transfers from General Fund	40,000	40,000	-
EXCESS OF REVENUES & OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES & OTHER USES	7,130	33,316	26,186
FUND BALANCE - Beginning of Year	127,925	127,925	-
FUND BALANCE - End of Year	135,055	161,241	26,186

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
BALANCE SHEET
WILCOX CEMETERY FUND
MARCH 31, 2006**

ASSETS

Cash	7,000	
Investments	<u>11,726</u>	
TOTAL ASSETS		<u>18,726</u>

LIABILITIES AND FUND BALANCE

Liabilities		
None	-	
Fund Balance		
Reserved for Perpetual Care	13,458	
Undesignated	<u>5,268</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u>18,726</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
WILCOX CEMETERY FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest - Net of Market Value Adjustment	540	560	20
Burial Fees & Sale of Lots	<u>2,700</u>	<u>3,065</u>	<u>365</u>
Total Revenues	3,240	3,625	385
EXPENDITURES			
Cemetery Care	<u>11,700</u>	<u>10,562</u>	<u>1,138</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,460)	(6,937)	1,523
OTHER FINANCING SOURCES (USES)			
Transfers From General Fund	<u>6,000</u>	<u>6,000</u>	<u>-</u>
EXCESS OF REVENUES & OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES & OTHER USES	(2,460)	(937)	1,523
FUND BALANCE - Beginning of Year	<u>19,663</u>	<u>19,663</u>	<u>-</u>
FUND BALANCE - End of Year	<u>17,203</u>	<u>18,726</u>	<u>1,523</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
BALANCE SHEET
ROADS VOTED FUND
MARCH 31, 2006**

ASSETS

Cash	34,322	
Delinquent Taxes Receivable	<u>-</u>	
		<u>34,322</u>
TOTAL ASSETS		

LIABILITIES AND FUND BALANCE

Liabilities		
None	-	
Fund Balance - Undesignated	<u>34,322</u>	
TOTAL LIABILITIES AND FUND BALANCE		<u>34,322</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES &
CHANGES IN FUND BALANCE - BUDGET & ACTUAL
ROADS VOTED FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
2005 Tax Roll	32,000	34,177	2,177
Interest	<u>220</u>	<u>206</u>	<u>(14)</u>
Total Revenues	32,220	34,383	2,163
EXPENDITURES			
Road Improvements	5,000	-	5,000
Road Maintenance	72,000	70,820	1,180
Dust Control	<u>24,000</u>	<u>13,737</u>	<u>10,263</u>
Total Expenditures	<u>101,000</u>	<u>84,557</u>	<u>16,443</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(68,780)	(50,174)	18,606
OTHER FINANCING SOURCES (USES)			
Transfers From General Fund	<u>40,000</u>	<u>40,000</u>	<u>-</u>
EXCESS OF REVENUES & OTHER SOURCES (USES) OVER (UNDER) EXPENDITURES & OTHER USES	(28,780)	(10,174)	18,606
FUND BALANCE - Beginning of Year	<u>44,496</u>	<u>44,496</u>	<u>-</u>
FUND BALANCE - End of Year	<u>15,716</u>	<u>34,322</u>	<u>18,606</u>

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
STATEMENT OF CHANGES IN ASSETS & LIABILITIES
TRUST & AGENCY FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

	Balance 4-1-05	Additions	Deductions	Balance 3-31-06
<u>ASSETS</u>				
Cash	-	909,133	909,133	-
<u>LIABILITIES</u>				
Due to General Fund	-	-	-	-

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
2005 TAX ROLL RECONCILIATION
MARCH 31, 2006**

	Tax Roll	Collections	Delinquent
County Operating, Drain & SET	472,474	436,900	35,574
Intermediate School Districts - Barry	8,602	7,532	1,070
- Eaton	118,261	107,349	10,912
- Calhoun	2,730	2,730	-
School Districts - Maple Valley	219,952	200,067	19,885
- Hastings	34,136	29,530	4,606
- Bellevue	3,933	3,933	-
Putnam District Library	17,150	15,519	1,631
Maple Grove Township - Operating	32,272	29,226	3,046
- Fire & Ambulance Voted	34,269	31,010	3,259
- Administration Fees	9,795	8,940	855
- Roads	<u>34,269</u>	<u>31,010</u>	<u>3,259</u>
Total Taxes	987,843	903,746	84,097
Interest and Other		<u>637</u>	
Total Collections		<u><u>904,383</u></u>	
Remitted To:			
Barry County		437,432	
Maple Valley Schools		200,067	
Hastings Schools		29,530	
Bellevue Schools		3,933	
Barry ISD		7,532	
Calhoun ISD		2,730	
Eaton ISD		107,349	
Maple Grove Township		100,291	
Putnam District Library		<u>15,519</u>	
Total Remittances		<u><u>904,383</u></u>	

The Notes to Financial Statements are an integral part of these statements.

**MAPLE GROVE TOWNSHIP
DETAILED SUMMARY OF EXPENDITURES & TRANSFERS
GENERAL FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 2006**

Township Board

Trustees' Salaries		3,840	
Insurance & Bonds		2,789	
Postage		963	
MTA Dues		687	
Office & Printing		1,021	
Professional Fees		-	
Miscellaneous	-	3,846	-
Total	11,600	13,146	(1,546)

Supervisor

Salary		9,000	
Mileage & Phone	-	900	-
Total	10,000	9,900	100

Assessor

Wages		6,130	
Reappraisal		-	
Software & Supplies	-	-	-
Total	6,400	6,130	270

Elections

Wages		1,098	
Other	-	1,184	-
Total	2,000	2,282	(282)

Clerk

Salary		10,260	
Mileage & Phone		240	
Miscellaneous	-	-	-
Total	10,840	10,500	340

Board of Review

925 825 100

Treasurer

Salary		9,760	
Mileage & Phone	-	240	-
Total	10,000	10,000	-

The Notes to Financial Statements are an integral part of this statement.

**DETAILED SCHEDULE OF EXPENDITURES
& TRANSFERS - GENERAL FUND
Page 2**

Township Hall			
Telephone		272	
Fuel & Utilities		2,638	
Township Improvement		2,095	
Miscellaneous	<u>-</u>	<u>362</u>	<u>-</u>
Total	7,050	5,367	1,683
Union Cemetery			
	4,000	3,400	600
Library Board			
	1,500	1,583	(83)
Other Activities			
Retirement	7,500	6,866	
Insurance	750	506	
Payroll Taxes	3,500	3,191	
Recycling	4,000	4,000	
Other	<u>10,800</u>	<u>16</u>	<u>-</u>
Total	26,550	14,579	11,971
Transfers			
Cemetery Fund	6,000	6,000	
Fire & Ambulance Voted Fund	40,000	40,000	
Roads Voted Fund	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total	86,000	86,000	-
TOTAL EXPENDITURES & TRANSFERS			
	<u>176,865</u>	<u>163,712</u>	<u>13,153</u>

The Notes to Financial Statements are an integral part of this statement.

Foote and Lloyd
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MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MICHIGAN ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS

*FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

To the Supervisor and Board
Maple Grove Township
Barry County, Michigan

This letter is being written as part of the audit for the year ended March 31, 2006, of the financial records of Maple Grove Township, Barry County, Michigan. We have uploaded an electronic copy of the audit to the State of Michigan. Your Annual Fiscal Report is enclosed and should be signed and filed with the state right away.

BUDGETS: The Township was in substantial compliance with the Uniform Budgeting Act and your budget document was in good form. Amendments were made during the year to the General Fund budget as necessary.

We wish to thank you for the opportunity of serving you again this year and for the cooperation and assistance we received from all contacted during the audit. Please feel free to call us if you have any questions or need assistance.

Foote and Lloyd

CERTIFIED PUBLIC ACCOUNTANTS

Battle Creek, Michigan
June 22, 2007